

**DEPARTMENT OF TREASURY  
STATE ASSESSORS BOARD  
GENERAL RULES**

These rules take effect 15 days after filing with the Office of great Seal on April 24, 2000.

(By authority conferred on the State Assessors Board by section 10d of Act No. 206 of the Public Acts of 1893, as amended, and section 33 of Act No. 306 of the Public Acts of 1969, as amended, being §§211.10d and 24.233 of the Michigan Compiled Laws)

R 211.401, R 211.404, R 211.405, R 211.409, R 211.421, R 211.422, R 211.423, R 211.427, R 211.431, R 211.432, R 211.433, R 211.434, R 211.435, R 211.437, R 211.439, R 211.441, R 211.442, R 211.444, and R 211.447 of the Michigan Administrative Code, appearing on pages 665 to 669 of the 1979 Michigan Administrative Code and pages 68 to 73 of the 1983 Annual Supplement to the Code, are amended to read as follows:

**PART 1. GENERAL PROVISIONS**

**R 211.401 Definitions.**

Rule 1. As used in these rules:

- (a) "Act" means sections 10c and 10d of Act No. 206 of the Public Acts of 1893, as amended, being §§211.10c and 211.10d of the Michigan Compiled Laws.
- (b) "Assessing unit" means a township, city or county.
- (c) "Assessor" means any individual who is certified by the State Assessors Board.
- (d) "Board" means the State Assessors Board.
- (e) "Petition" means the filing of a document on Department of Treasury form L-4512 by a person or governmental entity that alleges conduct which is believed to be in violation of the provisions of R 211.447 or Act No. 206 of the Public Acts of 1893, as amended, being §211.1 et seq. of the Michigan Compiled Laws.

**R 211.404 Board office and meetings.**

- Rule 4. (1) The office of the board is located in the Treasury building, Lansing, Michigan, and is open daily, except Saturdays, Sundays, and holidays.
- (2) Regular meetings of the board shall be held each month at a time and place specified by the chairperson or majority of the members of the board.
- (3) A special meeting of the board may be called by the chairperson or a majority of the board.

**R 211.405 Board organization.**

- Rule 5. (1) The board shall elect a chairperson and vice-chairperson at the first scheduled meeting of each calendar year.
- (2) The board shall establish and maintain the position of executive secretary to conduct activities, effect policies and procedures, and maintain communications with assessing

officers and shall maintain such other positions as deemed necessary.

**R 211.409 Declaratory rulings.**

Rule 9. An interested person who requests a declaratory ruling as to the application of the act or rules of the board to an actual state of facts shall submit a request, in writing, which shall include complete information as to the background, reasoning, and proposed ruling. The board shall consider the request as soon as practicable and shall issue the ruling.

**PART 2. TRAINING PROGRAMS AND EXAMINATIONS**

**R 211.421 Educational institution information.**

Rule 21. An educational institution, organization, or individual who seeks to have an assessor training program, course, or class approved shall submit a syllabus of the program course or class to the board.

The syllabus shall include all of the following information:

- (a) An outline of the course or classes offered.
- (b) The number of hours for each course.
- (c) The instructor to be used.
- (d) Reference and text material.
- (e) Any other pertinent information.

The information shall be submitted not less than 30 days before the board's meeting at which approval is requested.

**R 211.422 Assessor training program.**

Rule 22 To be approved for certification requirements, an assessor program shall be in compliance with the requirements set forth in R 211.432 to R 211.435.

**R 211.423 Courses required for approval of educational institutions.**

Rule 23. An educational institution, to be approved by the board for training at any specified level, shall offer courses for that training level pursuant to the provisions of R 211.432 to 211.435.

**R 211.427 Examinations.**

Rule 27. (1) An educational institution may request approval to administer a certification examination by applying, in writing to the board before termination of an approved assessor training program. The request shall be made not less than 30 days before the desired examination date. The fee for an examination shall be paid by the applicant before writing an examination.

(2) An examination shall be monitored or controlled by the board or its authorized representative.

- (3) To be approved to sit for an examination, the applicant shall provide, to the board, a completed application and the appropriate examination fee set forth on the application.
- (4) Notices of examination results shall be stated as passing or failing.
- (5) There shall be a 90-day waiting period between writings of the same level of examination.
- (6) Examination scores shall remain valid for a period of not more than 180 days from the date the examination was written.

### PART 3. RATING AND CERTIFICATION

#### R 211.431 **Rating of Assessing units.**

Rule 31. (1) An assessing unit shall be rated as to the level of certification that is required to assess or equalize the entire unit in accordance with the provisions of R 211.432 to R 211.435. There are 4 levels of certification, and an individual may qualify at a level higher than the level assigned to his or her unit.

(2) All of the following factors shall be considered by the board in assigning levels to assessing units:

- (a) Total state equalized value.
- (b) Percentage of value for all commercial and industrial properties.
- (c) Assistance given the local unit by the Equalization Department or State Tax Commission on special properties.
- (d) The equivalent state equalized value of property taxed pursuant to the provisions of Act No. 198 of the Public Acts of 1974, as amended, being §207.551 et seq. of the Michigan Compiled Laws, and Act No. 255 of the Public Acts of 1978, as amended, being §207.651 et seq. of the Michigan Compiled Laws, shall be added to the state equalized value of the property valued on the ad valorem assessment roll to determine the required rating for the assessing unit, which shall also include any other similar specifically taxed properties.

(3) A rating is subject to review and change annually. Notice of any change shall be mailed not later than July 1 of each year to the State Tax Commission and to the affected counties and units.

(4) A request for a hearing on the rating shall be in writing and shall be submitted to the board postmarked not later than August 1 each year. The assessing unit shall be notified on or before September 1 as to the date set for a hearing.

#### R 211.432 **Level 1 certification; qualifications.**

Rule 32. (1) To be qualified for certification at level 1, a person shall be able to do all of the following:

- (a) Assess residential property using the cost and market approaches to value.  
This category of property includes any of the following:

- (i) Single-family dwelling,
  - (ii) Duplexes and small multifamily dwellings.
  - (iii) Farmhouses.
  - (iv) Garages, sheds, barns, silos, and corncribs.
- (b) Assess land improvements for the types of properties listed in subdivision (a) of this subrule. Examples include any of the following:
  - (i) Fencing.
  - (ii) Paving and drives.
  - (iii) Retaining walls.
  - (iv) Wells and septic systems.
- (c) Assess all types of land.
- (d) Assess timber and cutover timber, if applicable, using the market approach.
- (e) Read, write, and draw basic property descriptions.
- (f) Collect, analyze, and maintain sales data.
- (g) Understand the basic principles of the cost and market valuation concepts and be aware of the income approach.
- (h) Make working use of communication skills.
- (i) Demonstrate a general knowledge of all of the following:
  - (i) The general property tax laws, including the rules of the State Tax Commission and Michigan Tax Tribunal.
  - (ii) Assessment, allocation, and equalization appeal procedures.
  - (iii) The tax calendar.
- (j) Demonstrate a working knowledge of how the equalization process works and is applied in all of the following areas:
  - (i) Preparing assessment rolls.
  - (ii) Preparing required State Tax Commission forms.
  - (iii) Preparing required reports to the county and state.
- (k) Demonstrate a general knowledge of the laws regarding assessing real and personal property.

**R 211.433 Level 2 certification; qualifications.**

Rule 33. To be qualified for certification at level 2, a person shall demonstrate the ability to do all of the following:

- (a) Meet all level 1 requirements.
- (b) Assess small or light-use commercial properties using acceptable appraisal techniques. Examples include any of the following:
  - (i) Stores, shops, and restaurants.
  - (ii) Warehouses.
  - (iii) Gasoline service stations.
  - (iv) Apartment houses.
- (c) Assess small, well-defined, general-purpose industrial properties using acceptable appraisal techniques. Examples include any of the following:
  - (i) Light assembly buildings.
  - (ii) Small machine shops and light manufacturing.
- (d) Develop capitalization rates from the marketplace.
- (e) Determine the value of land using the land residual approach.
- (f) Determine the value of farm and timberlands, if applicable, by the income approach.
- (g) Examine income tax statements and cost records for verification of personal property reports.

**R 211.434. Level 3 certification; qualifications.**

Rule 34. To be qualified for certification at level 3, a person shall have acquired 2 years, experience in the field of assessment administration, including property appraisal and valuation, and shall be able to do all of the following:

- (a) Meet all level 1 and 2 requirements.
- (b) Assess and or appraise large and difficult properties of all types. Examples include any of the following:
  - (i) Regional shopping centers.
  - (ii) Industrial complexes and heavy manufacturing.
  - (iii) Concentrated downtown areas, including high-rise office buildings, hotels, and department stores.
  - (iv) Condominiums and apartment complexes.
- (c) Demonstrate a thorough working knowledge of all approaches to value.
- (d) Examine and verify industrial and commercial personal property records.
- (e) Organize and coordinate mass appraisal projects.
- (f) Demonstrate a knowledge of how equalization studies are implemented for

determining assessment levels within townships or cities or both, including analysis and elimination of nonuniform assessments within the township or city.

(g) Administer an assessor's office including doing all of the following:

- (i) Working with other government agencies.
- (ii) Setting up record books, assessment systems, and maps.
- (iii) Scheduling work loads and planning assessment reviews and personal property audits.
- (iv) Educating subordinates in the practices and procedures of assessment.

(h) Demonstrate a knowledge of tax tribunal decisions, court decisions, and attorney general opinions pertaining to property assessment and taxation.

**R 211.435 Level 4 certification; qualifications.**

Rule 35. To be qualified for certification at level 4, a person shall have acquired. 3 years experience in the field of assessment administration, including property appraisal and valuation, and shall be able to do all of the following

(a) Meet all level 1, 2, and 3 requirements.

(b) Administer and formulate policies for the more complex assessment office.

(c) Demonstrate a knowledge of all phases of the general property tax law and its implications, demonstrate a knowledge of current and decided court cases affecting property taxation, and demonstrate an ability to keep current on contemplated laws and bills in the legislature and their probable effect on local property tax administration.

(d) Demonstrate a knowledge of local government finance including all of the following areas:

- (i) Allocation procedures.
- (ii) Apportionment.
- (iii) Special millage elections and bonding issues.
- (iv) Special assessments and benefit determination.

(e) Communicate with government officials and the general public.

(f) Prepare a demonstration narrative appraisal report, the valuation date of which shall not be more than 3 years from the date of submission to the board. Instructions for writing the demonstration narrative appraisal report are available from the board upon request.

(g) Successfully complete an oral exam that relates to all items listed in this rule and R 211.432 to R 211.434.

**R 211.437 Certification of individuals; form; fee; time; qualifications; limitation.**

Rule 37. (1) An application for certification of an individual shall be on the form prescribed by, and may be obtained from, the State Assessors Board, Department of Treasury, Lansing, Michigan 48922. The application form shall be accompanied by a fee that is not refundable. Application for certification shall be made within 180 days of passage of the examination.

(2) An individual who seeks certification at a specific level shall have knowledge and understanding of the assessing profession for that level as prescribed in R 211.432 to R 211.435.

(3) An individual shall be certified by examination. An individual who seeks certification at level 4 shall be certified at level 3 or have successfully completed the level 3 qualifications.

(4) An individual shall assess only the properties covered by his or her certification level, unless conditional certification is granted by the board pursuant to the provisions of R 211.439(1).

(5) An individual assessing officer who is certified at level 1, level 2, or level 3 shall not assess, in total, property with state equalized values in excess of that which is annually determined by the board to be the maximum equalized values for a unit requiring a level 1, level 2, or level 3 certified assessor respectively.

#### **R 211.439 Conditional and regular certification.**

Rule 39. (1) Conditional certification may be granted to a newly elected or appointed assessing officer at level 1 or 2 in an assessment unit that does not exceed a total state equalized valuation of \$125,000,000.00. Conditional certifications are granted on a one-time basis only and shall not be renewed or extended. To be eligible for conditional certification, the assessing officer shall file all of the following papers with the board as soon as possible:

- (a) An application for certification, with the application filing fee attached.
- (b) A request for conditional certification for the assessing officer submitted by the governing body of the local assessing unit.
- (c) A statement from the assessing officer outlining the course of training he or she plans to pursue to become certified at the required level.

(2) Conditional certification shall not be permitted until at least 4 years after a prior conditional certification in a local assessing unit has been granted.

(3) Regular certification shall be granted to an individual who has completed all of the requirements for certification.

#### **R 211.441 Certification of equalization directors.**

Rule 41 An equalization director shall qualify for a certification at the level of

certification assigned to his or her county by the board and under R 211.431 (1) If a certified assessing officer accepts appointment as a county director of equalization, and if the officer is certified at a level below the certification level required by the State Assessors Board for the county, then the State Assessors Board shall notify the officer that he or she is not certified at the proper level. Failure to become certified at the proper level may cause the assessing officer's certification in assessment administration to be revoked.

**R 211.442. Certification of appraisal firm personnel.**

Rule 42. An appraisal firm or an individual doing business in this state and employed to make appraisals for assessment purposes shall employ a project supervisor who is certified at the level required of the assessing unit. The certification shall be required of the project supervisor in residence or any staff member who is assigned comparable duties and responsibilities. The certification level shall be equal to the highest designated certification necessary for the units of government where the firm will be conducting business. The aggregate total of the state equalized value shall not be more than the individuals level of certification as set by the board for level 1, 2, and 3 certification. This rule shall not apply to an appraiser who is retained to prepare an appraisal for litigation purposes.

**R 211.444 Renewal of certification.**

Rule 44. (1) A certification expires annually beginning December 30, 1992. A certification may be renewed upon making application, paying the board an annual renewal fee, and providing evidence of annual attendance at a renewal educational seminar approved by the board.

The board notifies certified individuals of the renewal dates on an annual basis. If the board does not receive the renewal fee or if an applicant does not attend an educational renewal seminar, then certification expires. To give an individual every opportunity to renew his or her certification, all certified individuals who have not paid their renewal fees are notified by the board a second time before the renewal date. An individual whose certification has been expired because of nonpayment of the fee or nonattendance of the specified educational programs will be permitted to apply for certification pursuant to the provisions of R 211.437. Notice of renewal requirements and classes shall be sent to each certified assessor by regular first-class mail. It is the responsibility of the certified individual to keep the board informed of his or her current mailing address. Failure to receive notice by first-class mail does not nullify the annual requirement.

(2) An applicant who is approved by the board at July to December meetings of the board shall pay  $\frac{1}{2}$  the regular annual recertification fee for the next expiration period, and the board shall waive the renewal seminar for that year only.

(3) Beginning January 1, 1991, each individual who is certified at level 3 or higher shall biennially submit proof of attendance at a board-approved, 6 hour appraisal seminar conducted by an approved, recognized assessment or appraisal association in addition to



the requirements in subrules (1) and (2) of this rule.

#### PART 4. REVOCATION OR SUSPENSION OF CERTIFICATION

##### R 211.447 **Revocation or suspension of certification; grounds; hearing.**

Rule 47. (1) A certification may be revoked for any of the following reasons:

- (a) A false statement on the application.
- (b) Malfeasance of duties imposed by law or rule.
- (c) Misfeasance of duties imposed by law or rule.
- (d) Nonfeasance of duties imposed by law or rule.
- (e) Falsification or plagiarism of an examination or an appraisal report submitted to the board by an applicant.

Proceedings for revocation shall be initiated by petition to the board or on a motion of the board. The board shall reject any petition if it determines that the aggrieved party had or has an adequate remedy under another statute. Upon petition to the board, all proceedings, including rights of review, are to be conducted as soon as possible according to the provision of Act No. 306 of the Public Acts of 1969, as amended, being §24.201 et seq. of the Michigan Compiled Laws.

(2) The board shall proceed under chapter 5 of Act No. 306 of the Public Acts of 1969, as amended, being §§24.291 and 24.292 of the Michigan Compiled Laws, when the board finds that any of the following grounds exist:

- (a) Failure to make all property assessment rolls and property appraisal cards available for inspection and copying during the customary business hours as required by section 10a of Act No. 206 of the Public Acts of 1893, as amended, being §211.10a of the Michigan Compiled Laws.
- (b) Failure to notify each property owner on the tax roll, by first-class mail of an increase in the assessment for the year as required by section 24c of Act No 206 of the Public Acts of 1893, as amended, being §211.24c of the Michigan Compiled Laws.
- (c) Failure to maintain a uniform relationship between assessments and true cash value for each classification of assessable real and personal property as required by section 27a of Act No. 206 of the Public Acts of 1893, as amended, being §211.27a of the Michigan Compiled Laws. If an assessing unit receives a state equalized multiplier of more than 1.10, that fact shall be sufficient cause for the board to conduct a hearing to determine if the certification of the assessor who prepared the assessment roll shall be revoked or suspended.
- (d) Willful assessment of any property at more or less than what the assessor

believes to be its true cash value as prohibited by section 116 of Act No. 206 of the Public Acts of 1893, as amended, being §211.116 of the Michigan compiled Laws.

(e) Failure to use a State Tax Commission-approved assessor's manual or manuals, with their latest supplements, as a guide in preparing assessments or maintaining records relevant to the assessments, as required by section 10e of Act No. 206 of the Public Acts of 1893, as amended, being §211.10e of the Michigan Compiled Laws, which shall be sufficient cause for the board to reexamine the assessor of that unit to determine if the certification of that assessor should be removed or suspended.

(f) Willful failure to respond to appellant's petition before the tax tribunal as required by the provisions of Act No. 186 of the Public Acts of 1973, as amended, being §205.701 et seq. of the Michigan Compiled Laws.

(g) Failure of the equalization director to file reports and studies and follow procedures as required by the administrative rules of the State Tax Commission and to comply with the procedures prescribed in the official manual or manuals, with their latest supplements, as prepared or approved by the State Tax Commission.

(3) If the investigation is necessary, the board will request the State Tax Commission to act as the investigative agent of the board.

(4) After finding the existence of sufficient cause of 1 or more of the grounds described in subrule (2) of this rule, and after an opportunity for a hearing, certification will be revoked or eligibility for recertification suspended, or both, for a period of time as determined by a majority vote of the board after a hearing held pursuant to chapter 5 of Act No. 306 of the Public Acts of 1969, as amended, being §§24.291 and 24.292 of the Michigan Compiled Laws.